

FAEC Survey on IG Contract Audit Programs

	Yes	No	Don't Know	Not Applicable	No Response	Total
1. Does your Agency have an organizational element other than OIG that provides audit services?	8	33	0	0	0	41
1a. Do reports prepared by the internal organization reference audit standards?	4	2	1	1	33	41
b. Do reports prepared by the internal organization include a statement that they are not independent?	0	5	2	1	33	41
2. Does your Agency have an internal review organization that provides services that are similar to audits but not called an audit?	15	25	1	0	0	41
3. Has OIG issued an audit policy for the Agency?	18	23	0	0	0	41
4. Has OIG issued audit guidelines for:						
a. Use of non-federal auditors?	21	19	0	1	0	41
b. Contract audits?	21	16	0	1	3	41
c. Oversight of non-federal auditors by OIG?	24	13	0	1	3	41
d. Contracting for audit services?	22	15	0	1	3	41
e. Requesting audit work from OIG?	19	19	0	0	3	41
5. Does the Agency contract with IPAs for audit services?	26	13	1	1	0	41
a. If so, do reports by IPAs reference audit standards?	25	1	0	1	14	41
b. Does OIG approve contracts for audit services ?	21	5	0	1	14	41
c. Does OIG monitor compliance with the Yellow Book for non-federal auditors hired by the Agency?	22	3	0	2	14	41
6. Does the OIG monitor the quality of non-audit services provided by IPAs hired by management?	8	26	0	6	1	41
7. Does OIG conduct contract audits?	28	11	0	2	0	41
a. Preaward?	21	9	1	2	8	41
b. Internal control system audits	23	8	0	2	8	41
c. Post-award?	27	4	0	2	8	41
d. Closeout?	24	7	0	2	8	41
8. Does management have a separate organizational element that conducts contract audits?	6	32	0	3	0	41
a. Preaward?	5	1	0	1	34	41
b. Internal control system audits?	3	3	0	1	34	41
c. Post-award?	4	2	0	1	34	41
d. Closeout?	5	1	0	1	34	41
e. If so, are questioned costs or unsupported costs reported to OIG and included in semiannual reports to Congress?	2	4	0	1	34	41
9. Does the contracting officer contract directly with IPAs or DCAA for contract audit services?	13	18	1	9	0	41
10. Has OIG ever had a dispute with management concerning management's authority to contract for or conduct audits?	8	31	0	2	0	41
If so, briefly describe the circumstances and outcome.	0	0	0	0	41	41
11. Has the Agency counsel ever prepared a legal memorandum concerning the authority of management to conduct or contract for audit services?	3	34	2	1	1	41
If so, briefly describe the circumstances and outcome.						